p 26

G. R. S. 1X-5]

Previous references.

1893-94
~~191-~~.
(Municipal

File No. 2-93

Serial Nos. 1-1

Later references.

3/4 1/2 13.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Major ~~Part~~ B for April 98

SUBJECT.

Army Canteen Law.

Contemporary pub.

W D 88—GPB —50,000—24-7-16

Let me see
Govt order of 27th Sept 1879 & 31st Jany 1881 — I was not aware of these orders
16/3/94

Memo

Regarding Kolar Dy Commrs Dt No 2915 of 24th Febry 1894. — Subject of cart tax

The old Memo submitted with this contains an abstract of all circular orders on the subject of cart tax.

The tax was ordered to be levied on carts in the possession of all persons other than those whose primary occupation is agriculture, vide order of 31st March 71.

In Municipal towns, as all houses whether belonging to agriculturists or others are imposed with house tax while in villages other than Municipal towns agriculturists are exempt from the Mohaturpha house tax, so it was ordered that in Municipal towns the cart tax should be collected on all carts including those of agriculturists also.

This was a well under-

order

Owners of carts & spring carriages are liable to cart tax,

When cart tax is levied as Mohatarpha, carts & carriages maintained for the use of Government officials for their private use are exempted from the tax — without exception, liable to the tax — Municipalities are however empowered to charge a special

Govt order of 27th Sept 1879 & 1st January 1881

Taxes upon such carriages & carts as are made use of solely for the conveyance of the owner, or as are employed by him

16/3/94

order acted up to till now

5. But the Proceedings of 3rd May 1892 No 293 which says "that the Municipal Board should revise their Proceedings with reference to the state views therein set forth upsets the State of things in respect of Cart tax in Municl towns, without expressly cancelling the order quoted in para 3.

6. The said Pro. of 3rd May 92 would be perfectly in consonance with the previous orders if it was meant to apply to places other than Municipal towns and if it had not added the following sentences. Sentence:-

"It is only persons who live by hiring their carts that ought to be taxed"

7. This upsets would upset the rule laid down in para 4 unless it was meant — and would render the carts of even non-agriculturalists exempt from cart tax if

no living is made by hiring them. But it appears to me that as the order of 3rd May/92 has reference to agriculturalists the sentence in question should be read as having reference to agriculturalists, that is to say "It is only such agriculturalists who ~~carters~~ make a living by habitually hiring their carts that ought to be taxed.

8 If this view is correct the Dy Comm. will be informed accordingly and non-agriculturalists will pay carriage tax whether they have part them to draw or maintain them for their private use and convenience.

9. But, the question is whether the order of 3rd May 192 ~~rescinds~~ extends & cancel the previous orders that all carts shall

belonging to agriculturalists
or others should pay in Municipal
towns should pay the tax
and Renders the it leviable only
on carts belonging to non-agriculturalists
as in places other than Municipal
towns, ~~is the question~~ The non-cancellation
of previous orders gives rise to this question.
10. Many small Municipa-
-lities would lose much revenue
if the agricultural carts
are exempted.

5

In order No 2933 of 3 May 1892 arose upon the case of Ryots of Kotagiribalk Mysore Taluk, who were alleged to have exacted their carts for carrying sand, earth & stones &c. within the town of Mysore & thus to have made a living by them. & who therefore were charged cart tax 2 Rs each cart. This was a tax imposed in the said Village and not by the Municipality of Mysore. The Ryots represented that in consequence of the bad season of 1891-92 they were obliged to use the carts for agricultural purposes exceptionally that year &c. &c.

The said order therefore applies only to rural parts - the order to the Municipality of Mysore was it appears to me, by some oversight & has given all this misconception

that it gave rise & that this

4) - caption is clear from Govt. No. 11985 of 13th June 93

to: No 2945-55 of 14 June 90 contains Chiefs decision
" the Municipalities, all carts whether of Ryots or not

6

Vars 12. p. 169 about his execution from book
as to cart tax in Hertford

h. 126 Window cart tax

General Circular No. 3

The 27th September 1871

(1)

Cart Tax

With reference to the rules* (Marginally transcribed) communicated in this office circular No. 36-1 of 31st March last, the Chief Commissioner desires it to be notified that, under the operation of the 1st. rule, all carts drawn by pairs of bullocks, and of the description ordinarily used for carrying loads, are chargeable with the prescribed tax, although such may be the private property of persons who are not professional merchants or traders

"By order"

(Sd) J. Clarke

Off Secretary

* 1st. That a tax be levied on the carts in the possession of all persons other than those whose primary occupation is agriculture.

2nd That a uniform rate of 2 per cent per annum be levied, and that the amount so collected be credited to a separate head subordinate to the general head "Miscellaneous"

3rd That the tax be levied on all description of carts, no exception being made in favour of Wadder bandies or others of a similar description

8

2

The Lake Chief Commrs Proc No 3262-73
161 Manl
dated 27th September 1879

Order thereon: —

× × ×

Para 12.

The tax under the other items of Mohatarfa, viz. Shops, looms, oildmills and carts, will be levied at such rates as are now or may hereafter be fixed for the Province in general, but no exemption on account of caste or other grounds shall be allowed.

× × ×

Extract.

(Please see page 169 of the Revenue Manual).

BS.

9. 2

Proceedings of the Chief Commissioner of Mysore

Revenue department

Read:—

Docket No. 654 dated 24th January 1881, from the Deputy Commissioner of the Bangalore District, enquiring as to whether he is right in thinking that under para 12 of Pro. No. 3362-73 / ord. 161 of the 27th September 1879, the Carts of the Agriculturists in Municipal Towns should be taxed

———·———

Order thereon No. 6370-9 / ord 352 of Bangalore 31st January 81

Para 12 of Pro. 3362-73 / ord 161 of the 27th September 1879 does not contemplate the exemption from taxation of the Carts of agriculturists or of their houses in Municipal Towns.

(Sd) Rangacharlu
Revenue Secretary

———: Copy :

Sd

Proceedings of the Government of Mysore

(3)

Read:- Letter from the Deputy Commissioner Mysore District, Dated 23rd May 1891 No. 178 reporting on the Subject of the levy of Mohaturfa rates of Cart tax in the Mysore city on carts without Springs.

Read again Docket from the Deputy Commissioner Mysore District Dated 13th March 1891 No 1465 Submitting for Sanction an extract of para 3 from the Proceedings of the Mysore city Municipal Board Dated 28th February 1891, proposing the introduction of the registration of carts and other Vehicles without springs as provided for, in Section 44 of the Regulation

---

Order thereon; No $\frac{3013-4}{1228}$

Dated Bangalore 13th June 1891

A tax of 1/2 Rupee is now collected on every cart drawn by a Single bullock or two bullocks and a Similar rate is charged on every bullock used to the cart.

In lieu of these rates the Municipal Board of Mysore propose to charge a consoledated rate of 2 Rupees on every Cart drawn by 2 bullocks and 1 Rupee on carts drawn by a Single bullock. The Government observe that under the Regulation, the tax on Carriages and carts Should be distenct from that charged on anemals. The imposition of a Consoledated rate will not therefore be legal The Government Sanction the following rates:—

On every Carriage without Sprengs drawn by a pair of bullocks ——————— Rs 1-0-0

Ditto by a Single bullock ——————— 0-8-0

Tax on every bullock ——————— 0-8-0

The tax on Carriages Should be in addetion to the tax imposed on the anemals The effect of the above order is, that on Carts drawn by two bullocks, a tax of one Rupee will be charged instead of 1/2 Rupee as now done. The necessary arrangements for the regestration of Carts may be made.

(Sd) A Srinivasa Charlu

Under Secretary

To,

The Deputy Commissioner. Mysore District

Comptroller

"Copy" compared

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 17th June 1892.

READ:—

Letter No. 2766, dated 3rd June 1892, from the Chief Engineer in Mysore, requesting that the exemption from taxation of carts brought by stone Waddars, especially from beyond the frontiers and employed exclusively on Public Works and not in the carriage of traffic, ordered in this Office docket No. 7493—204 of the 22nd December 1881, to the Deputy Commissioner of Kolar, may be extended to the other Districts which are similarly circumstanced.

READ AGAIN THE FOLLOWING:—

Docket No 7493—204, dated 22nd December 1891, from the Secretary to the Dewan, to the Deputy Commissioner, Kolar District.

In forwarding the accompanying copy of Memorandum from the Superintending Engineer, the Deputy Commissioner is requested to exempt from taxation the carts brought by stone Waddars especially from beyond the frontiers and employed exclusively on Public Works and not in the carriage of traffic If the men are agriculturists besides, then carts will under existing rules be of course exempted. Carts cannot be taxed in two places in the same year.

TAXING WADDAR BANDIS IN THE KOLAR DISTRICT.

I forward a docket (with correspondence) from the Executive Engineer, Kolar, bringing to notice that the Deputy Commissioner proposes to demand a tax from certain Waddars, who apparently belong to British Territory, but are temporarily employed under the Executive Engineer in repairing a tank in the Sidlaghatta Taluk.

II. Captain Kensington states that in nine cases out of ten, the primary employment of these Waddars is agriculture, so that as they move from Taluk to Taluk the officials demand the tax more than once per annum, giving the Waddars much trouble in proving that they have already paid it once. Again that the difficulty in getting stone Waddar labor is already very great and that a tax of this kind will add to this difficulty and that so far as he knows this tax was not levied during the whole time he was in Kolar.

III. I can answer for the difficulty in getting stone Waddar labor for work now, a difficulty which seems to me to have increased since I came to the Province, owing to their having become extensive landed proprietors and taken to agriculture. In the interests of Public Works, therefore, it seems to me undesirable that a tax should be levied on their carts whenever employed thereon.

No. 4998-5006—CIR. 82, DATED BANGALORE, 17TH JUNE 1892.

ORDER THEREON.—The Government order referred to, dated 22nd December 1881, No. 7493—204, above printed is applicable to all Districts and Deputy Commissioners will be guided by them.

T. ANANDA ROW,
Chief Secretary.

To—The Chief Engineer.
The Deputy Commissioners of Districts.

Exd.—B.G.R.

1892.

GOVERNMENT OF MYSORE.

REVENUE.

PROCEEDINGS.

Dated 17*th June* 1892

No. 4998-5006.
Cir. 82.

Extending to all the Districts Government Order No. 7493—204, dated 22nd December 1881, exempting from taxation carts brought by stone Waddars, especially from beyond the frontiers, and employed exclusively on Public Works.

Mysore Govt Central Press, Bangalore —27-3-92—120

there is not much difference
on the latter two places -

These figures are exhibited
Settlement
10th May 1895

Abdul Rahman
3rd Councillor

To, The 1st Councillor..

There is no carriage tax in Bangalore,
while there is in Mysore city.
This accounts for the difference
noticed above.
2. The Cart tax under instruction
is different from the tax on
Carriages under the Municipal
Regulations.

11.5.95

It occurs to me also that if the
words ~~and~~ "or pony or horse"
be added after "single bullock"
in the 3rd rule, the ~~next~~ rule
will meet another class of
cases likely to arise

11.5.95

Annual
on quarterly
in part by
drawn [illegible]
or hire.

Let the whole file be sent
to Mr. Anderson

13/5/95

27/6/95

This is a question of
interpretation of the
Rules framed
Sd. by Govt & to
be enforced by them as
having the same signature
& sanction -

I think this rule should
be = It seems right to put
Single Carts & Pair
Horse Vehicles
taxed -

Shall I write to
treat it accordingly -

Yes

21/6/95

This is a letter
written

The 1st Councillor for general Answer
to be postponed to the next day.

24/6/95

Submitted to
the 2nd Councillor.

24-6-95

Mr. Anderson
Mr. Jones
Mr. Jones
Mr. Jones
Mr. Jones

Revenue

Draft. Para 1 (1)

There seems to be no plan

The draft is quite in conformity with the old rule, and withdraws the concession granted by Govt. in the Order of 1892. This order is in force still, and has taken away a good portion of the Municipal Revenue since it has been under effect. I am in favor of the old rule which the draft proposes to revive, and will bring back the lost revenue.

Para 3. Single bullock Carts are now taxed at one rupee each, except the Water Carts at Chargies on which the tax has not been imposed by S. G. Carts may continue to be taxed at one rupee where ever they exist. Though their number is now small the numbers may increase gradually.

All the Spring Carriages do not seem to be taxed in the Bangalore city, while they taxed in Mysore and other a - la

15

vehicles be excluded? They may as regards have been included in the term "carts". The practice is not uniform. I would make a rule to suit all such vehicles with the maximum rate of 2 Annas.

To Dewan Ji
7.7.96

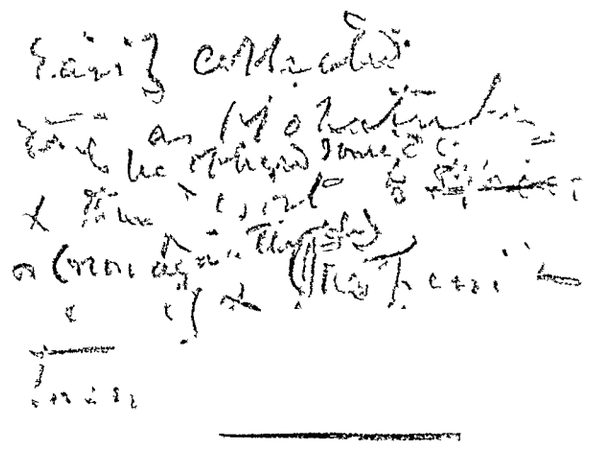
Dated to Dewan Ji
8-7-96

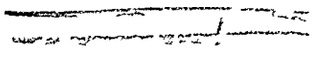
Note: Copied from the letter
No. 1012-R 21-6-96
from Supdt. Chikmagalur.

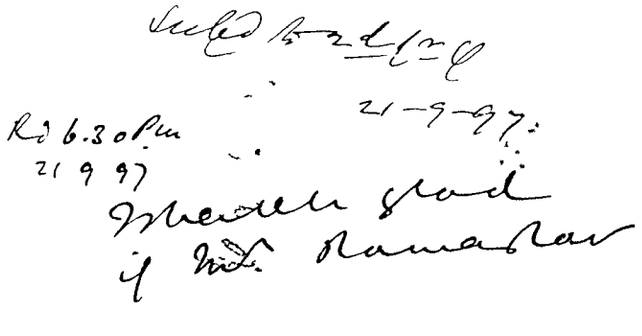
of carts hauled by pairs of bullocks. It is popular that spring carriages may come - these be used for the purpose of carrying loads but they are not ordinarily used to so used & I do not therefore see become under the Chikmagalur Rules. On the note of 21/6/95 the Dewan observed thus "Spring vehicles should be treated uniformly. But this may be done separately hereafter". This shows that "cart does not include spring carriages". The By-laws may be imposed accordingly.

1-7-95

Why perpetuate the distinction among carts when all carts of whatever description are taxed why not the spring







Immediate Application

Mr Chandrasekhar
& I will put their
heads together & draft
a Rule which may
be submitted to
the Govt in about
a month or six
weeks. The Govt
will then give
the needful direction

27/7/98

To
Mr. Ramesh
Hon. Secretary
Tamil Nadu
Cricket Association
Chepauk
Madras 600 005

27/7/98

(General Serial No. 30)

1/94

1894 11631 L2262

From The Deputy Commissioner Chitaldroog District

To The Chief Secretary to the ~~Govt~~ of Mysore. Government

Dated Yalloor, 25th January 1894.

Despatched

Received 27/1/94

Enclosures No.

General No. 497

No. 429

Sir

I have the honour to state that during the Jamabandi of the Molakalmuru Taluk it was brought to notice that in several villages, carts drawn by single bullocks have been charged with a tax of 2 Rs. each. Many of the owners of such carts have petitioned that

The Proceedings dated 29/11/93 No 9932-9 (or 187) directing that in all Municipalities a Mohatarfa tax of one rupee be levied on carts drawn by single bullocks.

With reference to the above, I have the honour to state that during the Jamabandi of the Molakalmuru Taluk it was brought to notice that in several villages, carts drawn by single bullocks have been charged with a tax of 2 Rs. each. Many of the owners of such carts have petitioned that

this

Submitted. S.T.J. 17/3/94

Submitted. May this be transferred to the General Dept as the cart tax levied in places other than Municipalities is credited to Provincial Revenue, with which this Dept is not concerned?

17-3-94 N

— order

Govt Proc dy 24th March 1890 No 9932-9 (187) may be held applicable to the cart tax levied in rural parts as well as in municipal towns. —

VP

~~25/4/94~~

VP 25/4/94

Sd/- W. Nicholson Dy Secy 25/4/94

the tax in question be
be devoted to one purpose
as in the case of Munici-
-cipalities.

2. The undersigned
therefore begs to suggest
that the order quoted
above may be made
applicable to all carts
drawn by single bullocks
whether in Municipal towns
or in rural parts. The
present tax of Rs:2/- prefers
hard on the owners of
single bullock carts in
villages.

V Krishnaswamy
Deputy Commissioner
Chitaldrug District

3

(General Serial No 30)

1894. 13083.

From

The Deputy Commissioner
Kolar District
C 2715

To The Chief Secretary to the Dewan of Mysore.

Dated 24th
Despatched 25th } February 1894.
Received

Enclosures No.

General No. 2915 1893-94.
No. 677

Government Proceedings No. 1886 dated 3rd May 1892 ruling that agriculturists who maintain carts for carrying manure and the produce of their lands should not be taxed simply because they occasionally hire them when they are not required for agricultural purposes. It is only persons who live by hiring their carts that ought to be taxed.

With reference to the above, has the honor to request in-

20 | 1X

Submitted for orders
DJ 10/3/94

Athens is put up.
Submitted
13-3-94.

The Dy Comr is referred to Govt Proc dy
Carriages of the kind referred to by the Dy Comr are not liable to tax under the Municipal rules, but if the Municipality wishes to impose a carriage tax on such vehicles, they must frame a rule to that effect & submit the same for the sanction of Govt. LL 25/4/94

Kindly whether the last para applies to individuals maintaining carts and spring carriages for their private use and convenience.

Deputy Commissioner
Kolar District.

5

(General Serial No. 30.)

1894. L 3767

From The Deputy Commissioner Dimension Postal

To The Chief Secretary to the Govt. of Mysore.

Dated the 4th May 1894

Despatched 15 " — 00 —

Received

Enclosures No.

General No. 904
No.

Government Order No. 18450-8 L.F. 252-92 of the 1st May 1894

Requesting instructions whether the above order is intended to cancel the order No. 6369-76 of 2m. 319 the 29th February 1880 in which it was stated that the Carriages and Couches in certain Municipalities, where there is no system of taxing Carriages, may be taxed as Carts.

1893
16-5-94
2-93
3
Records
18-5-94.
18-5-94
Submitted H. file connected with Singlachari's case is stated to be before H & the Dewan
26/5/94
Submitted
N
29-5-94
order
There is no conflict between the two orders quoted. Coaches may be taxed as carts if they are employed in carrying trade of the country. Neither Carts nor Coaches can be taxed if they are not so employed
1/6/94

6

No. 904

Deputy Commissioner's Office
Tinnevelly District
Dated Cliekkanaikkenkulli
14th May 1894

To,
The Chief Secretary to the
Government of Mysore

Sir,

In Government order No. 18450-8
R.F. 252-92
of the 1st May 1894, (received to-day) it has been stated that as Circular No. 3 of the 27th September 1891 Contemplated the levy of Cart tax on only Carts used for Carrying loads, the tax levied on a mail Phaeton in a Certain Municipality was unauthorized. With reference thereto I beg to invite reference to order No. 6369-76 / No. 819 of the 27th February 1880 in para 5 wherein it was stated that Carriages and Coaches in Municipalities, where there is no system of taxing Carriages, may be taxed as Carts. I beg to be informed if the order under reference is intended to Cancel the

Said order of 1880. —

I have the honor to be,
Sir,
Your most obedient Servant,

Deputy Commissioner.

8

No. 6369-76 — circular. 319 dated Camp Mysore, 27th February 1880.

Order thereon — The Dy. Comr is referred to the instructions conveyed in Proceedings vide 5816-27 — Mil. 286 of the 2nd instant.

2. The present scale of Mohatarfa or Shops lays down no principles upon which the Shops are to be classified for the purpose of assessing the rates. The proposal of the Dy Comr to classify the Shops with reference to the annual value of the Sales in them is well suited for adoption; but the Chief Comr is not prepared to pass any Orders to modify the existing Scale for the present year, as the subject requires general consideration on the receipt of the returns now called for from all the Districts. Meanwhile, in the event of the lower rate of Rs: 4, now provided for Shops in Taluk Kasbas, proving too heavy for vegetable and other petty Shopkeepers, a lower rate of Rs. 2. may be adopted in regard to them.

3: Exemption from house-tax is only

only to be allowed in the C of buildings which are the property of Government and those which are devoted exclusively to religious or charitable purposes.

4. Separate Cattle-Sheds in Municipalities are usually taxed, and, if situated in the midst of houses in the streets, it will be inexpedient to grant any exemption in regard to them.

5. Carriages and Couches in the Minor Municipalities, where there is no regular System of taxing Carriages, may be taxed as Carts.

6. The revision of the house and other taxes in places other than Municipalities will be reserved for future consideration.

(Sd) C. Rangachariar.
Rev: Secretary

To,
The Dy Comrs Madras Dist
Dy. Comrs of Other Districts

10

Mf-
2-93

Read:- (10)

Docket dated 4th May 1894 c/w 904 from the Dy Comr of the Trunkan Destrict requesting instructions as to whether the Proceedings of 19 Idem c/w 1845.0 / L 725.92 are intended to cancel the order dated 27 February 1880 c/w 6369.76 / Mf 319, in which it is stated that the carriages and coaches in certain municipalities, where there is no system of taxing carriages, may be taxed as carts

R L 35-42

2107
L 7.252.92

Order thereon

There is no conflict between the two orders quoted Coaches may be taxed as carts, if they are employed in carrying trade of the country Neither carts nor coaches can be taxed, if they are not so employed

9/6/94

Mf
3/6/94

For Chief Secy

To,
The Dy Comr. Trunkan Dist

100.

Gen. Serial No. 31.]

1895

14382

Section 4A 2

File No 2-93

Serial No

From The Deputy Commissioner
Kolar District
L. 3585

To The General Secretary
to the Government of
Mysore.

Dated 22nd April 1895

Despatched 24th do.

Received

Enclosures No. 1

General No. 3917
No. 1268

Soliciting orders as
to the class of cards
to be exempted from
taxation

L B B 25/4/95

To the Chief Commissioner with a draft order.
The previous papers on the
subject were recd. posted up from
the D.C.O.
1/5/95

Dated April 1895

To

The General Secretary to the
Government of Mysore

Sir,

The order contained in Government Proceedings No. 18450-8 / L H 252-92 dated 15 May 1894 was passed in the case of a spring carriage, viz, a mail phaeton in a Municipal town exempting such carriages from cart tax and the order contained in Government Proceedings No 1886 / L 293 dated 3rd May 1892 exempts from cart tax agriculturists who maintain country carts for carrying manure and the produce of their lands though they occasionally hire them when they are not required for agricultural purposes. Even under this order much difficulty has been experienced to draw the line of distinction between the carts of agriculturists who occasionally ply them for hire, and those that are

usually

usually hired except during the cultiva-
-tion season. In bringing the former
under exemption from taxation we have
to be guided by the information furnished
by the village officers, how unreliable
such information is I need not state
here. I would therefore suggest that
if the rule is modified so as to exempt
a cart to an agriculturist who pays
an annual assessment of Rs 20 and up-
wards, the other owners of carts being
taxed, much of the difficulty now
experienced will be obviated while the
claims of agriculturists for exemption
will be duly recognized.

But there are country carts main-
tained by private individuals who
neither use them for agricultural
purposes nor hire them but keep them
sometimes for carrying themselves and
their men but mostly for carrying
their luggage and other kinds of loads
such as provisions, fodder, firewood &c. As
I am not aware of any direct ruling as

if such country carts are to be exempted, I solicit the orders of the Government.

2 The Chief Commissioner's Circular No: 3 dated 27th September 1871 about the cart tax defines the carts liable to the tax as "drawn by pairs of bullocks and of the description ordinarily used for carrying loads". The only exemption made is in the case of men "whose primary occupation is agriculture" and the Circular clearly lays down that the carts are liable to pay the tax "although such may be the private property of persons who are not professional merchants or traders".

The Amildar of Sidlaghatta who has a country kit-cart claimed exemption and certain merchants of Sidlaghatta claimed similar exemption on the ground that they maintained the carts for their own private use and not for carrying articles of trade.

The Jamabandi Officer Mr. Narayanadhengar

(copy)

(copy of his order enclosed) disallowed the claim on the ground that the order of 1st May 1894 was passed in the case of a spring carriage, and that nothing said in it should be construed in a manner contrary to the Circular No. 3 of 27th September 1871 and to the practice followed under it for so many years.

I have the honor to be,

Sir,

Your most obedient servant,

Deputy Commissioner,
Kolar District

From

Copy of the Jamabandi officer Mr. Narayanaiengar's Order ament the Class of carts to be exempted from taxation.

The Government Proceedings No 1886 "L 293 dated 3rd May 1892 applies clearly to agriculturalists as these are merchants, they are likely to use the carts in carrying articles of trade and it is impossible to keep a perpetual watch over them and say that they are not so used. The cart tax on these carts should be levied. . .

(Sd) Narayanaiengar. .
Assistant Commissioner
on Jamabandi

"Copy"

for Deputy Commissioner
Kolar District

17

(15)

Read:-

~~M~~ Docket No: 497/429 dated 4-2-97

25th January 1894, from the Deputy Commissioner of Chitaldrug, suggesting that the rule of charging 1 rupee on single-bullock carts, which obtains in municipalities, should be extended to rural parts also.

—— do —— No: 2915/677

dated 24th February 1894, from the Deputy Commissioner, Kolar, requesting instructions, with reference to Government Proceedings No: 1886/293 dated 3rd May 1893

whether carts and sprung carriages kept for private use and convenience should be taxed.

Letter No. 3917/1208 dated 22nd April 1895, from — do — soliciting orders regarding the classes of carts to be exempted from the tax.

Order thereon. No: 24641-50 W.T. 245 of 92-93

Dated 25th ~~May~~ June 1895.

The doubts expressed in the above references as to the scope of the existing rules on the levy of the cart tax seem

9

to proceed from a misconception of the spirit of the Government order No. 1886 & 293 dated 3rd May 1892; and the following instructions are, therefore, laid down for future guidance

(1) In Municipalities all carts, whether belonging to agriculturists or other persons, and whether plying for hire or used for private purposes only, should pay the tax

(2) In rural parts and non-municipal

villages, carts belonging
to persons whose primary
and sole occupation
is agriculture should
be exempted, even though
they may occasionally
hire out their carts
during other than
agricultural seasons,
provided they are
not stone waddars,
merchants, traders
contractors &c. who follow
some other profession
or occupation besides
agriculture. Who are
agriculturists entitled
to this exemption and
who are not, would of course
depend upon the circumstances

of each case and must be determined after proper enquiry. No inflexible rule can be laid down for the guidance of the Jamabandi Officer, who must exercise sound discretion in assessing and levying the tax, so that the principle laid down in the Rules of 1871* may be strictly adhered to

(3) In all places Municipalities and villages; carts drawn by a single bullock

× 31·3·71

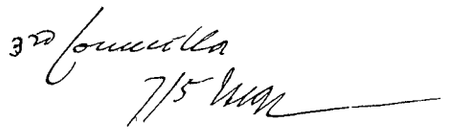
should be charged 72
a rate of 1 Rupee
each

W.M.
35.95
General Secretary

Yes
Shall this be
printed ?
26/6/95

Yes
26/6/95

To,
All Deputy Commissioners
the Presidents of
Municipalities of
Bangalore and Mysore
Civil



Submitted to the Secretary.
for opinion & the Commissioner
wanted, if not to be submitted
Engr.
The Collr's letter dated
- 5 April to Executive Engr
Kaira Panchs. bullock carts
they are also to pay
- 1 per mile = 1 anna etc
Planning 2 bullocks, 1 driver
This is in addition to
Cart tax.

3.5.95

Yes, I agree with Mr Chentsalrao that no objection be entertained by the Devan was it so submitted? Mr Rao recorded.

In my experience there are so very few of one hundred carts outside municipalities that any new establishment of this sort is uncalled for. It is more a Mohalla question & dealing with municipalities. Can any information be obtained from the Secretary of the Municipality

Submitted to the 2nd Commissioner

8-5-95

Yes, unless there is a good reason for the rule it seems to me a waste of energy to make it. To justify a general order it should be proved that a number of such carts in each tribal places. There is no very urgency

Submitted to the Commissioner

10-5-95

Proceedings of the Government of Mysore, Revenue, dated 25th June 1895.

READ.—

1. Docket No. 497—429, dated 25th January 1894 from the Deputy Commissioner of Chitaldrug, suggesting that the rule of charging 1 rupee on single bullock carts, which obtains in Municipalities, should be extended to rural parts also

2. Docket No. 2915—677, dated 24th February 1894, from the Deputy Commissioner, Kolar, requesting instructions, with reference to Government Proceedings No. 1886—L. 293, dated 3rd May 1892, whether carts and springed carriages kept for private use and convenience should be taxed.

3. Letter No. 3917—1208, dated 22nd April 1895, from the Deputy Commissioner, Kolar District, soliciting orders regarding the classes of carts to be exempted from the tax.

No. 24641-50—R. F. 245-92, DATED, BANGALORE, 25TH JUNE 1895.

ORDER THEREON.—The doubts expressed in the above references, as to the scope of the existing rules on the levy of the cart tax, seem to proceed from a misconception of the spirit of the Government Order No. 1886—L. 293, dated 3rd May 1892; and the following instructions are, therefore, laid down for future guidance:—

(1) In Municipalities, all carts, whether belonging to agriculturists or other persons, and whether plying for hire or used for private purposes only, should pay the tax.

(2) In rural parts and non-municipal villages, carts belonging to persons whose primary and sole occupation is agriculture should be exempted, even though they may occasionally hire out their carts during other than agricultural seasons, provided they are not stone Waddars, Merchants, Traders, Contractors, &c., who follow some other profession or occupation besides agriculture. Who are agriculturists entitled to this exemption and who are not, would, of course, depend upon the circumstances of each case and must be determined after proper enquiry. No inflexible rule can be laid down for the guidance of the Jamabandi Officer, who must exercise sound discretion in assessing and levying the tax, so that the principle laid down in the Rules of * 1871 may be strictly adhered to.

*No. 36 to 38—G. 1, dated 31st March 1871.

(3) In all places, Municipalities and villages, carts drawn by a single bullock should be charged a rate of 1 rupee each.

C. SREENIVASIENGAR,
Revenue Secretary.

To—The Deputy Commissioners of Districts.
The President of Municipalities of Bangalore and Mysore Cities.

Exd.—A.N.S.

1894-95

GOVERNMENT OF MYSORE

REVENUE

PROCEEDINGS

Dated 25th June 1895

No. 24641-50
R F. 245-92

Laying down certain instructions for guidance in levying cart tax in Municipalities, rural parts and non-municipal villages, and directing the levy of Re. 1 on every cart drawn by a single bullock in all places including Municipalities and villages.

M.G C.P.B.—12-7-95—120.

25 (45)

(General Serial No. 33.)

1896. R 9641 6704

From

The Deputy Commissioner,
Kaspan District.

To

The Chief Secretary to the Government of Mysore.
General and Revenue Depts.
Bangalore

Dated 21st June 1896.
Despatched 22nd
Received

Enclosures No. none.

General No.
No.

Requesting to be informed if springed carriages come under the category of "carts" used in Government Proceedings No 24641-50 dated R.T. 245-92

25-6-96

References to the marked.

Submitted for Orders
N
25/6/96

2-93

Subd to Secty

The criterion for purposes of the Motor tax seems to be not whether a vehicle is "on springs or not", but whether it is used for purposes of trade or not. Both the Pros: of 1st May 1894 and the Circular of the 27th Sept 1871 point to this as the test for determining whether the tax shd be levied or not.

It cannot therefore be declared "springed carriages" are not taxable, without taking into consideration the purpose for which they are used.

26/6/96

Submd Orders.

The expression "ordinarily used for carrying loads," seems to exclude springed vehicles from the category

R.T. 245 of 92

M. G. C. P.—31-1-94—3000.

Deputy Commissioner's Office,
Hassan District,
Dated Camp Holenarsipur 21 June 22

No 2012
Secy

From,

A. Krishnaswamy Ayyangar Esqr.
Deputy Commissioner,
Hassan District

To,

The Secretary to the Government of Mysore
General and Revenue Department
Bangalore.

Sir,

With reference to instruction No 1 conveyed in Government Proceedings No 2464-80 (12) / R.F. 245-92 dated 25 June 1895 regarding the levy of the Cart tax, I have the honor to request to be informed if Sprung carriages come under the Category of Carts used therein.

2. Government Proceedings No 18450-8 (6) / L.F. 252-92 dated 1st May 1894 explain that the Cart tax was intended to be levied on carts employed in the carrying trade of the country. With such an explanation of the Cart tax rules, and the definition of carts as explained in General circular No

(1)

3 dated 27th September 1871, referred to in the Proceedings of 18th May 1894, Sprung Carriages would not seem to come under the description of Carts.

I have the honor to be,
Sir,
Your most obedient Servant,
Richd Adams
D.Y. Commissioner

Gl. 7310
R-4338
Genl 31
B5971
16-1-97
L426

From the President of the Mysore City municipality

To The Secretary to the Government of Mysore Revenue and General Depts.

Dated 11th.

Despatched 15th January 1897

Received

General No. 314.
No.

Enclosure No one

Recommending that the tax on carriages is not levied as per municipal Regulation pending issue of Government orders for revising the taxes

Send this D.O.
and ask Kaye
Moore to put it
up when I come
there & Carry with the
other file.
19-1-97

1P

28

I.R. Re

The recommendation of the Dewan is recorded on letter No 8308 dt. 26th/98 from the President of the municipalities of the Hassan District.

9/4/98 9/4/98

27.30 Rs.
4 98 Sending the revision & amendment of the Octroi Regulation I do not think that the existing rates need be changed. 27.7.98.

L Rts

16—1—97
Submitted. This information has been called for with reference to H.E the Dewan's order on Secret No 6 in L.F. 3/3 of —

I think the fees ought to be paid by

No. 314
Enclosures No. one

27 Municipal President's
~~Deputy Commissioner's~~ Office,
Mysore ~~District~~, City.
Dated 11th January 1896.
Camp Gundulpett

To

The Secretary to the Government of Mysore,
Revenue and General Departments.

Sir,

With reference to your official memo
no 6749 dated 12th December 1896 I have h
DF 252-92
honor to state that the tax on carriages is n
levied in the Mysore city in accordance wit
the Municipal Regulation as no orders hav
been passed by the Government on repeated
references made by this office requesting pe
mission to revise the taxes in the city but t
rates now levied have been fixed by the Boa
in resolution dated 5th February 1872.

A statement showing the rate of tax now
levied and that to be levied as per regulatio
is herewith submitted for reference.—

I have the honor to be
Sir,
Your most obedient Servant
H Raymond Esq Mrs
for President
Mysore City Municipal Boa

Mysore city municipality.

Statement shewing the rates of taxes now levied on carriages and to be revised according to schedule A of municipal Regulation, are as follows.

Particulars.	Rate to be levied as per Regulation.			Rate of tax now levied.			Remarks.
For every 4 wheeled carriage on Springs drawn by 2 horses.	9	"	"	4	"	"	
For every 4 wheeled carriage on Springs drawn by one horse or a pair of horses under 13 hands or by bulls or bullocks	4	8	"	4	"	"	
For every 2 wheeled carriage on Springs drawn by a horse, mule, bull or bullocks.	3	"	"	2	"	"	

Municipal Office
Mysore city.
January 1897.

H Ranjendra Raj Urs
For - President

Date 28/3/97

189

614
353

From The Deputy Commissioner
Bangalore District

To The Secretary to the Govt of Mysore Jurisdn
Revenue Depts.

Dated 19th July 1897
Despatched 19th July 1897
Received
General No. 60.
No.

Enclosure No.

Government Order No 24641-50 dated the 25th
Rl. Fn. 245-92
June 1895

Subject Solicits instructions relative to Sprung Vehicles of the description mentioned should be exempted from the Tax

2/7/97 Submitted
Secretary
Order 2-7-97

Please see the file
Clerk - C
23/7/97

To Mr Swaminarayan Iyengar
for early Compliance
23/7/97

The file is submitted —
7.97.

Submitted to Secretary.
Please see 2nd Commissioner's order on Revenue Dr's No. 2012 of 21st June 1896 — also Secy's order on Mysore City Municipal Regns No. 314 of 11th January 1897.

30/7/97

The above question raised by the Deputy Commissioner of Bangalore is pending before the Dewan

Rev 20/7/97
Subd
A Sharma copy of the Govt order quoted is put up The original file (RT 245 of 92) was subd to Dewan on 8.7.96 with Hasan Dy Commrs letter No. 2012 of 21.6.96 requesting to be informed if Sprung Carriages come under the category of "Carts" used in the Govt.

Deputy Commissioner's office
Tumkur District

C/No 60

Dated, Tumkur, 19th July 1897

To The Secretary to the Government
of Mysore, General and Revenue
Department

Sir,

Para (1) of Government order
No. (12) 24641-50 / RR#245-92 dated the 25th June 1895
lays down that on Municipalities,
all carts, whether belonging to agri-
culturists or other persons and
whether plying for hire or used for
private purposes only, should pay
cart tax. In giving effect to this
order, sprunged bullock coaches
and ~~carts~~ as are subjected to taxation
but the propriety of this procedure
is questioned in some quarters. On
looking up the authorities on the
subject, I find that in General
circular No. 11-3 dated 27th September
1871 (printed at page 126 of the
Mysore Revenue Manual, 1886),

the description of carts chargeable with the tax is clearly defined to be "carts drawn by pairs of bullocks and of the description ordinarily used for carrying loads" Assuming that the circular of 1871 is still in force, it follows that Sprung Bullock Coaches, tongas and Palanquin Coaches which, though drawn by pairs of bullocks, are not used for carrying loads, should not be subjected to the tax I beg, under these circumstances, to be instructed whether sprung vehicles of the description above mentioned should be exempted from the tax

I have the honor to be

Sir

Your most obedient Servant

Mir Nasir Ali

Deputy Commissioner

30'

6103
R 367

Gen. Serial No. 30]

1898

From

The Presidents of the Municipalities of the Ha

To

The Chief Secretary to the Government Dewan of Mysore. General and Rev. Departments.

Dated 21st } February 1898.
Despatched }
Received

Enclosures ·W file

General No.
No. 830

In reply to

SUBJECT.

Requesting to obtain early orders on this office No 2012 of the 21st June 1896, requesting to be informed if spirits & Carriages come under the Category of Carts used in Proceedings No 24641-50 Dated 26th June 1895 & No RT 2452

Section
File No 2-93
Serial

Submitted for favour of early orders. C

Rd 7 Ru. 26/3/98

26/3/98

The Dewan's letter will answer this question. It may be given & their views & then we please come

Reply the Secretary references & copy them herewith & the file - C

21/4/98

Rev 2/5

21/4/98

References—to be entered in the Dewan's Office.

Rev 23/2

Office of the
Hon
Dated Hassan, 21st Fe

№ 830.

From

The President of Municipalities
Hassan District.

To

The Secretary to the Government of Mysore
General and Revenue Departments
Bangalore

Sir,

I have the honour to state that under the authority conveyed in Government Proceedings №s 24641-50 / R 7 245-92 dated 25th June 1895, all carts, without exception, (including Springed carriages) were taxed in the Municipalities in the District during 1895-96 M.R. Paramasiva Iyer, General Assistant Commissioner who conducted the jamabandy of the Hassan Town during the last year, has exempted from taxation carriages drawn by horses and Springed bullock coaches kept for easy locomotive and personal comfort of owners (vide extract from Kamm jasth book in the Kanarese file enclosed)

2 I solicit the favour of early orders on this office d/11 letter №s 2012, dated 21st June 1896 on the Subject.

I have the honour to be
Sir
Your most Obedient Servant

President of Municipalities
Hassan District.

11 Orders

5

Read —

(1) Letter No 2012 & 21st June 1896 from the Dy Commr. Hassan District, Soliciting instructions as to whether Clause (1) of para 1 of Govt Progs no 24641-50 R 7.245-92 & 25th June 1895 requiring the levy of tax on all carts in Municipalities apply to Springed Carriages &c.

(2) Letter no 60 & 19th July 1897 from the Dy Commr, Tumkur District, Soliciting instructions as to whether under the Govt order above referred to, Springed bullock Coaches, tongas and Palan-quin coaches should be Subjected to tax.

(3) Letter no 830 & 21st Feb 98 from the President of the Municipalities, Hassan and requesting early orders on the above question.

See order on Office Memo dy 13/11/07

15/4/07

Order

Order thereon:— No. 617 & 3137. F. 8114/

Govt observe that carts used for carrying loads are alone taxable. The use of a cart and not its constructive arrangements (such as Springs or no Springs) is the criterion under the Malabar Rules as they ~~Law as it~~ Stands.

L.V.P.

Yes ✓ 5/4/19

P.S. 2/4/19 2/4/19 Secretary.

To the Dy Commr. Hassan District returning the encls to his no 8308 of 21/2/19 Dy Commr Tumkur Dt.